



**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF CONSERVATION AND RECREATION  
MASSTRAILS GRANT AWARD**

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## **MASSTRAILS GRANT REIMBURSEMENT REQUEST GUIDANCE**

*MassTrails Grants are reimbursement grants. The following outlines the responsibilities of the grantee and outlines steps to track and submit expenditures for reimbursement and match under the grant.*

### **Guidance for Reimbursement of Expenditures**

The State agrees to reimburse the Grantee **up to the approved grant amount** for approved expenses incurred in accordance with the project budget subject to the following:

1. It is understood and agreed by the parties that in the performance of this grant and the services hereunder, the Grantee and its servants and employees are in all respects independent contractors and shall neither be determined to be employed by, nor agents of, the State, nor be entitled to any benefits provided by the State to its employees.
2. The Grantee must pay 100 percent of the cost of an item before submitting a request for reimbursement of eligible costs. For example, a Grantee may not apply for reimbursement for a piece of equipment for which they have set up a loan agreement and monthly payment plan. The equipment must first be paid in full by the entity indicated on the state contract before any reimbursement will be authorized.
  - a. When requesting reimbursements, the Grantee shall submit **invoices/receipts** for actual costs incurred. All invoices/receipts must show dates within the contract period.
  - b. The Grantee must also submit **proof of payment** (such as a cancelled check or credit card statement) of the invoice by the Grantee. All payments must be traced from the invoice/receipt to proof of payment *by the entity* on the state contract.
  - c. For **major equipment** purchased through the program (such as a snow groomer), a receipt from the vendor indicating the equipment has been delivered and paid in full, including name, serial number, year of manufacture, accessories received and price from seller, shall also be submitted.
  - d. For requests of reimbursement of **staff time**, time sheet records indicating dates and hours spent on the project, tasks accomplished, and billing rates must be submitted. Proof of payment to the staff must also be submitted, such as payroll records or copies of pay stubs. The hourly rate must be clearly displayed, or a letter from the organization stating the hourly rate of each employee must be provided. Indirect/fringe costs can be included. A letter from the organization stating the indirect cost rate must be included for verification of the rate.
  - e. If a third party has made a purchase on behalf of the Grantee, the original invoice/receipt must be documented as well as proof of that direct payment, as in a copy of the credit card statement of the

third party showing the transaction. Then, proof of payment to the third party by the Grantee must be submitted (e.g., a cancelled check).

3. The Grantee may submit multiple reimbursement requests, on a monthly basis at most, during the grant period.
4. The final Reimbursement Request must be submitted less than 30 days after the grant contract has ended. For example, goods and services must be completed by the end date of the contract, but payment for those goods or services and submittal of the reimbursement request can be submitted up to, but not exceeding, 30 days past the contract end date.
5. The Grantee's final reimbursement will be held until a site visit has been conducted by the MassTrails Administrator and the Grant Close Out Form has been submitted and approved.
6. The Grantee will submit a Final Report with the final reimbursement request.
7. **The purchase of food is not an acceptable cost for trail grant funding. Do not submit a reimbursement request for food as a part of your grant expenditures or as match.**

#### **Guidance for Tracking and Submitting Grant Match**

The Grantee shall document incurred **match** with each reimbursement request and/or with the final reimbursement request, unless otherwise authorized by the MassTrails Administrator. Match represents 20% of the TOTAL PROJECT VALUE, not 20% of the reimbursement amount. The easiest way to calculate this is to take your grant award amount and multiply by 0.25. For example, a \$100,000 grant award requires \$25,000 match (80% of \$125,000 equals \$100,000 and 20% equals \$25,000).

1. Any match that is actual cash spent towards the project must be documented with the same requirements as the reimbursement requests. Invoices and proof of payment are required.
2. Volunteer labor as match must be documented with time sheets including names, dates, hours worked, description of work accomplished and value of those hours for every hour claimed. Sample spreadsheets can be provided by the MassTrails Administrator upon request.
3. Staff time utilized as match requires a spreadsheet showing dates, names, hours worked, description of grant-related work and value of those hours for every hour claimed. Proof of payment to the employee must be provided as well, either in the form of copies of paystubs or a payroll report. The hourly rate must be clearly displayed, or a letter from the organization stating the hourly rate of each employee must be provided. Indirect costs/fringe can be included. A letter from the organization stating the indirect cost rate must be included for verification of the rate.
4. Donations must be documented with a written statement from the entity that has made the donation, stating their donation, its value and to whom it was given. Proof of the value of the donation must also be submitted, either by an invoice, receipt, or another form of valuation, such as the most current value listed on a website where comparable products are sold.